

**OPINION
50-130**

February 2, 1950 (OPINION)

MINERALS

RE: Deeds May Be Recorded

I am in receipt of your letter of January 31, 1950, in regard to the recording of mineral deeds.

In your letter you draw a distinction between a case where taxes have accrued after a mineral deed has been given and a case where the taxes accrued prior to the giving of the deed.

No distinction is made in section 11-1803 of the 1943 Revised Code, which section specifically provides that a mineral deed conveying oil, gas, and other minerals in or under the surface of lands may be recorded by the register of deeds without the auditor's certificate to the effect that the taxes have been paid on said lands.

I am, therefore, of the opinion that mineral deeds may be recorded without regard to unpaid taxes, even though the taxes accrued prior to the time the deed was given.

WALLACE E. WARNER

Attorney General